

**ATTESTATION REPORT
OF THE
NEBRASKA BOARD OF BARBER EXAMINERS**

JULY 1, 2004 THROUGH JUNE 30, 2005

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the Auditor of Public Accounts.**

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Issued on January 6, 2006

NEBRASKA BOARD OF BARBER EXAMINERS

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NEBRASKA BOARD OF BARBER EXAMINERS

BACKGROUND

The 1927 Legislature created the Board of Barber Examiners (Board) as an agency of the Department of Public Welfare. In 1943, the Legislature transferred the Board to the Department of Health's jurisdiction. The 1963 Legislature established the Board as an independent agency to administer State barbering laws.

The Board has three members, appointed by the Governor, who serve three-year terms. The Governor usually appoints one member from each Nebraska U.S. congressional district, although this is not required by State law. Members must be practicing barbers. Board members during the audit period were:

Board Member	Term Expires
Martin W. Cox, Kearney	November 30, 2007
Dwayne G. Rice, Lincoln	November 30, 2005
Thomas E. Squires, Omaha	November 30, 2006

The Board:

- Issues licenses
- Administers licensing exams
- Inspects barber shops and schools for sanitation
- Investigates complaints and conducts hearings
- Negotiates reciprocal barbering licensing agreements
- Sets rules and regulations for the administration of barbering laws

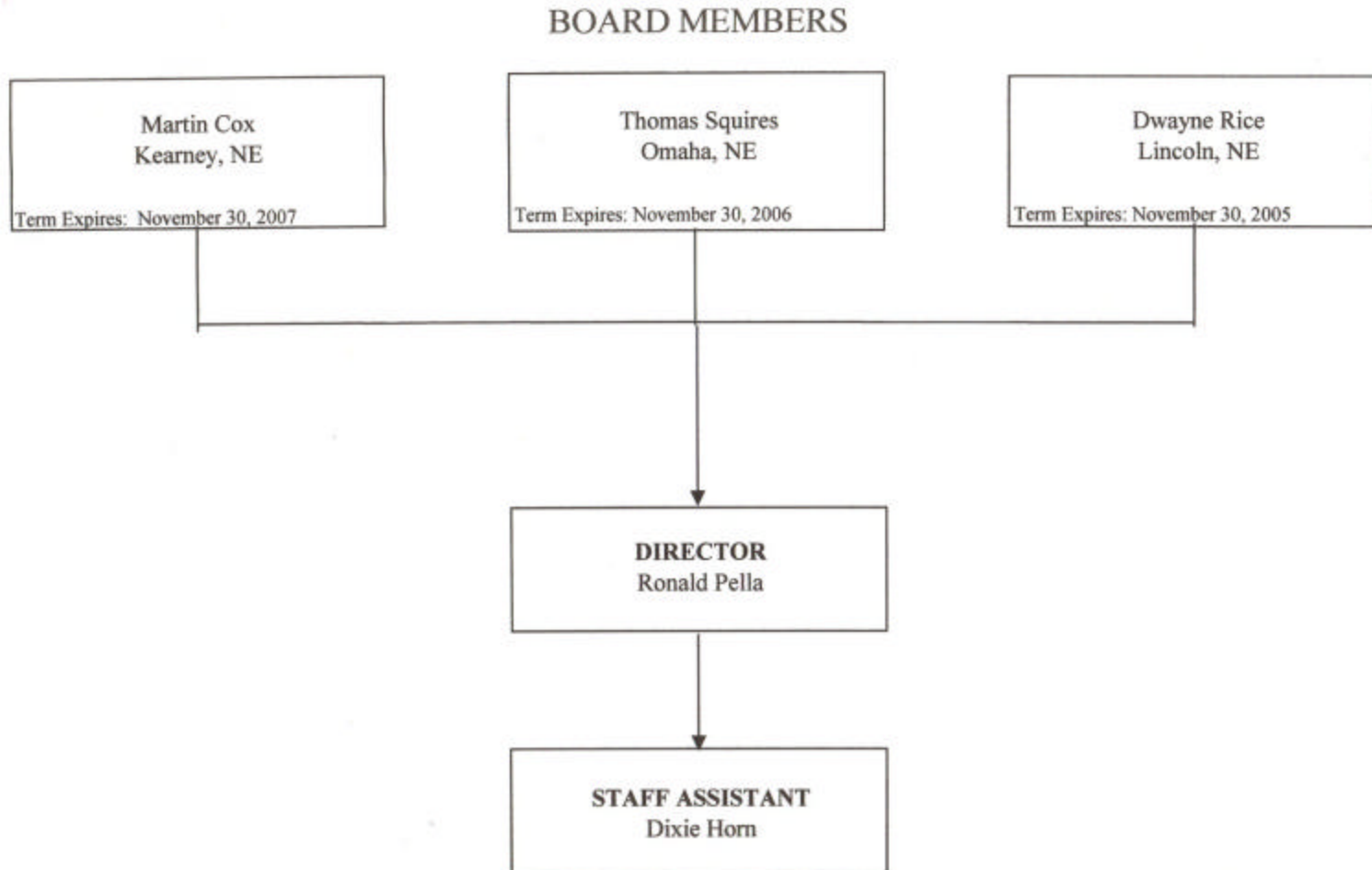
The Board meets at least four times a year and is supported entirely by fees assessed to licensees.

MISSION STATEMENT

The mission of the Board of Barber Examiners is to examine and provide for the licensing of qualified barbers and barber instructors, to enforce the sanitary rules regulating barber shops and schools, to develop and approve barber school curriculum and post-secondary educational requirements for barber instructors, to investigate and resolve consumer complaints and provide the public with a healthy and safe shop environment.

NEBRASKA BOARD OF BARBER EXAMINERS

ORGANIZATIONAL CHART



NEBRASKA BOARD OF BARBER EXAMINERS

EXIT CONFERENCE

An exit conference was held December 12, 2005, with the Board to discuss the results of our examination. Those in attendance for the Nebraska Board of Barber Examiners were:

NAME	TITLE
Ronald Pella	Director

NEBRASKA BOARD OF BARBER EXAMINERS

SUMMARY OF COMMENTS

During our examination of the Nebraska Board of Barber Examiners, we noted certain matters involving the internal control over financial reporting and other operational matters which are presented here.

1. ***Travel:*** All three expense reimbursement meal logs tested did not include the restaurant name on the meal log. Four of six expense reimbursement documents tested included fees for employees staying overnight when the employee was within sixty miles of home. Three of four expense reimbursement documents tested included expenses spanning more than one month.
2. ***Reconciliation of Bank Records to the Nebraska Information System:*** The Department of Administrative Services' reconciliation process is still not done in a timely manner and continues to reflect unknown variances.

More detailed information on the above items is provided hereafter. It should be noted this report is critical in nature as it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this report were furnished to the Board to provide them an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the Board declined to respond. Responses have been objectively evaluated and recognized, as appropriate, in the report. Responses that indicate corrective action has been taken were not verified at this time, but will be verified in the next examination.

We appreciate the cooperation and courtesy extended to our staff during the course of the examination.

NEBRASKA BOARD OF BARBER EXAMINERS

COMMENTS AND RECOMMENDATIONS

1. Travel

Internal Revenue Service (IRS) Publication 463 requires an accountable plan to have adequate accounting of expenses. The publication states that adequate accounting requires employees to submit to their employers a statement of expense, an account book, a diary, or a similar record in which each expense is entered at or near the time of occurrence, along with documentary evidence. The publication states, "Documentary evidence ordinarily will be considered adequate if it shows the amount, date, place, and essential character of the expense." Based on discussions with IRS staff, adequate documentation must include the name of the restaurant.

Neb. Rev. Stat. Section 81-1174 R.S.Supp., 2004 states, "Whenever any state officer, employee, or member of any commission, council, committee, or board of the state is entitled to be reimbursed for actual expenses incurred by him or her in the line of duty, he or she shall be required to present a request for payment or reimbursement each month to the Director of Administration Services."

State Accounting Manual Section AM005, Subsection "Travel Expense Policies", Paragraph 4, Lodging, states, "It is State Accounting policy that a person generally must be more than 60 miles from his or her workplace in order to be eligible for lodging. We realize there may be reasons to pay for lodging for distances less than 60 miles. Such reasons include, but are not limited to work requirements, medical conditions or weather; in those instances the reason must be clearly stated on the disbursement document."

During our travel testing we selected four expense reimbursement documents and two hotel direct billings.

- All three of the expense reimbursement documents tested which included reimbursement for meals did not have adequately documented meal logs. The restaurant name was not included.
- Three of four expense reimbursement documents tested included expenses which covered three months.
- Four of five documents tested had unreasonable lodging costs due to employees staying at a hotel when they lived within 60 miles of the hotel. The four rooms combined for a total of \$205.

Without adequate procedures to substantiate meal expenses, ensure reimbursements are submitted timely, and follow State policies there is an increased risk of loss or misuse of State funds. Lack of adequate documentation could also cause the State to lose its accountable plan status with the IRS, at which time any reimbursement to employees for meals would be taxable income.

NEBRASKA BOARD OF BARBER EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Travel (Continued)

We recommend the Board implement procedures to ensure meal expenses are adequately substantiated, which would include the date, purpose, location, restaurant, meal, and amount. We also recommend the Board implement procedures to ensure expense reimbursement documents are submitted on a monthly basis in accordance with State statute. We recommend either lodging not be paid for distances of less than 60 miles or in instances when the Board pays lodging expenses for distances of less than 60 miles, the reason be clearly stated on the disbursement document.

Board's Response: The Board of Barber Examiners Meeting/Conference Expense Form approved by the Board on April 21, 2002 does not, nor does DAS State Accounting require the name of the restaurant.

The current Employee Reimbursement Document for the Board of Barber Examiners requires the employee provide the following information:

- *Name of employee*
- *Description of event*
- *Meeting dates and location*
- *Travel date, start and stop times and total mileage*
- *Meal cost for- breakfast, lunch and dinner*
- *Parking expenses*
- *Type of travel*
- *Lodging expense- direct bill- Yes or No*
- *Name of lodging establishment*
- *Date expenses approved by the Board*
- *Document must be signed by employee*

The Board, at the January 22, 2006 meeting, will review the current expense form for possible revision.

It is the Boards position that overnight stays for our quarterly meeting and examination are required of employees due to the following:

- *Length of Sunday Board meetings.*
- *The next day starting time of 7:15 am for the practical examination.*
- *Road conditions due to adverse weather.*

NEBRASKA BOARD OF BARBER EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Travel (Concluded)

- *Absenteeism due to illness and other circumstances beyond the employees control.*
- *The examination must be conducted by at least two (2) of the three member Board.*

It is the Board position that with the large number of examinees and models involved in the examination process that it is the Boards responsibility to proctor the examination as scheduled and limit its exposure to possible cancellations, due to the aforementioned issues.

Auditor's Response: Based on IRS Publication 463 and discussion with the IRS, if a meal log is used the restaurant name must be included in order to have adequate documentation. We also realize there may be reasons to pay for lodging for distances less than 60 miles; however, those reasons should be clearly stated on the disbursement document.

2. Reconciliation of Bank Records to the Nebraska Information System

Good internal control requires a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial information. Without a timely and complete reconciliation of bank records to the Nebraska Information System (NIS), there is a greater risk for fraud and errors to occur and to remain undetected.

During the audit of the Comprehensive Annual Financial Report (CAFR) of the State of Nebraska, the Auditor of Public Accounts (APA) noted the absence of reconciliation between the Nebraska State Treasurer's actual bank statements and Nebraska accounting records (in both NIS and NAS, the Nebraska Accounting System before NIS). This has been an issue for the Department of Administrative Services (DAS) Accounting Division for many years. The APA's previous versions noted monthly reconciliations have not been completed in a timely manner and reconciliations performed have shown significant unknown variances between the bank records and the accounting records, with the bank being short compared to the accounting records. Although DAS Accounting Division continues to work on correcting the reconciliation of bank records to NIS, the APA continues to note areas where improvement is still needed in the reconciliation process to ensure NIS integrity and operational efficiency. Specifically, the APA noted the status of the reconciliation process as of August 11, 2005 to be as follows:

DAS Accounting Division has worked on the reconciliation process, but continued progress is needed. DAS Accounting Division's reconciliation process has developed into a very detailed process of analyzing bank activity, compared to activity recorded on NIS, to identify reconciling items. DAS Accounting Division has completed their reconciliation process for the months of

NEBRASKA BOARD OF BARBER EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Reconciliation of Bank Records to the Nebraska Information System** (Concluded)

June and July of 2004. The APA has reviewed these reconciliations. These two months show variances of \$2,944,126 and \$2,932,824, respectively. Again, the reconciliations show the bank being short compared to the accounting records. Per inquiry of management, DAS Accounting Division has started the reconciliation process for various months of the fiscal year ended June 30, 2005; however, the reconciliation process has not been a continuous monthly process and no monthly reconciliation has been completed since July of 2004.

Although DAS Accounting Division has worked on the reconciliation process, the process is still not done in a timely manner and the variance is inconsistent. The reconciliation continues to reflect unknown variances and shortages. Complete and timely reconciliation procedures between bank records and accounting records are required to provide control over cash and accurate financial information.

The APA recommends DAS Accounting Division continue their reconciliation process, in a more timely manner, and on at least a monthly basis, to ensure all financial information is correct on NIS. We also recommend, when a consistent cash variance between the bank records and the accounting records is obtained (based on at least six months of reconciliations), DAS submit their plan for adjusting NIS to the Governor and the Legislature so they may take appropriate action to correct NIS and resolve the variances noted.

This issue is the responsibility of DAS Accounting Division; however, as the variances have not been identified by fund or agency, this issue directly affects all Nebraska State agencies' financial information and must be disclosed in this report.

STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS



P.O. Box 98917
State Capitol, Suite 2303
Lincoln, NE 68509
402-471-2111, FAX 402-471-3301
www.auditors.state.ne.us

Kate Witek
State Auditor
Kate.Witek@apa.ne.gov

NEBRASKA BOARD OF BARBER EXAMINERS

INDEPENDENT ACCOUNTANT'S REPORT

Deann Haeffner, CPA
Deputy State Auditor
Deann.Haeffner@apa.ne.gov

Nebraska Board of Barber Examiners
Lincoln, Nebraska

Don Dunlap, CPA
Asst. Deputy Auditor
Don.Dunlap@apa.ne.gov

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balance of the Nebraska Board of Barber Examiners (Board) for the fiscal year ended June 30, 2005. The Board's management is responsible for the schedule of revenues, expenditures, and changes in fund balance. Our responsibility is to express an opinion based on our examination.

Pat Reding, CPA
Asst. Deputy Auditor
Pat.Reding@apa.ne.gov

Tim Channer, CPA
Asst. Deputy Auditor
Tim.Channer@apa.ne.gov

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and accordingly, included examining, on a test basis, evidence supporting the schedule of revenues, expenditures, and changes in fund balance and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Mary Avery
SAE/Finance Manager
Mary.Avery@apa.ne.gov

Dennis Meyer, CGFM
Subdivision Budget
Coordinator
Dennis.Meyer@apa.ne.gov

Mark Avery, CPA
Subdivision Audit
Review Coordinator
Mark.Avery@apa.ne.gov

In our opinion, the schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balance of the Nebraska Board of Barber Examiners for the fiscal year ended June 30, 2005, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services as described in Note 1.

Perry Pirsch, JD, MPA
Legal Counsel
Perry.Pirsch@apa.ne.gov

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2005, on our consideration of the Nebraska Board of Barber Examiner's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant

agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an attestation engagement performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our examination.

This report is intended solely for the information and use of the Board and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Timothy J. Channer CPA". The signature is written in a cursive style with a large, sweeping initial "T".

Assistant Deputy Auditor

December 12, 2005

NEBRASKA BOARD OF BARBER EXAMINERS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2005

	Board of Barber Examiners Cash Fund 24510
REVENUES:	
Sales & Charges	\$ 112,610
Miscellaneous	11,307
TOTAL REVENUES	<u>123,917</u>
EXPENDITURES:	
Personal Services	93,791
Operating	10,671
Travel	4,276
TOTAL EXPENDITURES	<u>108,738</u>
Net Change in Fund Balances	15,179
FUND BALANCE, JULY 1, 2004	<u>157,559</u>
FUND BALANCE, JUNE 30, 2005	<u><u>\$ 172,738</u></u>
FUND BALANCE CONSISTS OF:	
General Cash	\$ 172,647
NSF Items	45
Deposits with Vendors	276
Due to Vendors	(38)
Deposits	(192)
TOTAL FUND BALANCE	<u><u>\$ 172,738</u></u>

The accompanying notes are an integral part of the schedule.

NEBRASKA BOARD OF BARBER EXAMINERS

NOTES TO THE SCHEDULE

For the Fiscal Year Ended June 30, 2005

1. Criteria

The accounting policies of the Nebraska Board of Barber Examiners are on the basis of accounting as prescribed by the State of Nebraska Department of Administrative Services (DAS).

Per Neb. Rev. Stat. Section 81-1107(2) R.S.Supp., 2004, the State of Nebraska Director of Administrative Services duties include “The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes.”

The Nebraska Information System (NIS) is the official accounting system prescribed by DAS for the State of Nebraska. Policies and procedures are detailed in NIS manuals and Nebraska Accounting System Concepts published by DAS and available to the public. The financial information used to prepare the schedule of revenues, expenditures, and changes in fund balances for the Board was obtained directly from the NIS. NIS records accounts receivable and accounts payable as transactions occur. As such certain revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows. The accounts payable liability recorded on NIS, and thus recorded as expenditures, as of June 30, 2005, includes only those payables posted to NIS before June 30, 2005, and not yet paid as of that date. The amount recorded as expenditures as of June 30, 2005, **does not** include amounts for goods and services received before June 30, 2005 which had not been posted to NIS as of June 30, 2005.

The Board had no accounts receivable at June 30, 2005. The NIS system does not include liabilities for accrued payroll and compensated absences.

The fund type established by NIS that is used by the Board is:

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

The major revenue object account codes established by NIS used by the Board are:

Sales & Charges – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income, late fees, restoration fees, and reinspection fees.

NEBRASKA BOARD OF BARBER EXAMINERS

NOTES TO THE SCHEDULE

(Continued)

1. Criteria (Concluded)

The major expenditure object account titles established by NIS used by the Board are:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Board.

Operating – Expenditures directly related to a program's primary service activities.

Travel – All travel expenses for any State officer, employee, or member of any commission, council, committee, or board of the State.

Other significant object account codes established by NIS and used by the Board include:

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts and deposits with vendors. Cash accounts and deposits with vendors are also included in fund balance and are reported as recorded on NIS.

Liabilities – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions increase expenditures and decrease fund balance. Other liabilities recorded on NIS for the Board's funds at June 30, 2005 included Deposits. The activity of these accounts are not recorded on the Schedules of Revenues, Expenditures, and Changes in Fund Balance as they are not recorded through revenue and expenditure accounts.

2. State Agency

The Nebraska Board of Barber Examiners (Board) is a State agency established under and governed by the laws of the State of Nebraska. As such, the Board is exempt from State and Federal income taxes. The schedule includes all funds of the Board.

The Nebraska Board of Barber Examiners is part of the primary government for the State of Nebraska.

3. Capital Assets

Under NIS, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures. Capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) would be reported for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). The

NEBRASKA BOARD OF BARBER EXAMINERS

NOTES TO THE SCHEDULE

(Continued)

3. Capital Assets (Concluded)

Board's values all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of \$1,500 at the date of acquisition and has an expected useful life of two or more years is capitalized. Depreciation expenses would be reported in the CAFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

Equipment is depreciated using the straight-line method with estimated useful lives of three to ten years.

Capital asset activity of the Board for the fiscal year ended June 30, 2005 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets				
Equipment	\$ 2,201	\$ -	\$ -	\$ 2,201
Less accumulated depreciation for:				
Equipment				2,201
Total capital assets, net of depreciation				\$ -

STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS



P.O. Box 98917
State Capitol, Suite 2303
Lincoln, NE 68509
402-471-2111, FAX 402-471-3301
www.auditors.state.ne.us

Kate Witek
State Auditor
Kate.Witek@apa.ne.gov

Deann Haeffner, CPA
Deputy State Auditor
Deann.Haeffner@apa.ne.gov

Don Dunlap, CPA
Asst. Deputy Auditor
Don.Dunlap@apa.ne.gov

Pat Reding, CPA
Asst. Deputy Auditor
Pat.Reding@apa.ne.gov

Tim Channer, CPA
Asst. Deputy Auditor
Tim.Channer@apa.ne.gov

Mary Avery
SAE/Finance Manager
Mary.Avery@apa.ne.gov

Dennis Meyer, CGFM
Subdivision Budget
Coordinator
Dennis.Meyer@apa.ne.gov

Mark Avery, CPA
Subdivision Audit
Review Coordinator
Mark.Avery@apa.ne.gov

Perry Pirsch, JD, MPA
Legal Counsel
Perry.Pirsch@apa.ne.gov

NEBRASKA BOARD OF BARBER EXAMINERS
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
EXAMINATION OF THE SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE PERFORMED
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Nebraska Board of Barber Examiners
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balance of the Nebraska Board of Barber Examiners for the fiscal year ended June 30, 2005, and have issued our report thereon dated December 12, 2005. We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our examination, we considered the Nebraska Board of Barber Examiner's internal control over financial reporting in order to determine our procedures for the purpose of expressing our opinion on the schedule of revenues, expenditures, and changes in fund balance, and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Nebraska Board of Barber Examiner's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial schedule. A reportable condition is described in the Comments Section of the report as Comment Number 2 (Reconciliation of Bank Records to the Nebraska Information System).

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial schedule being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nebraska Board of Barber Examiner's schedule of revenues, expenditures, and changes in fund balance, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our examination, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted a certain additional item that we reported to management of the Nebraska Board of Barber Examiners in the Comments Section of this report as Comment Number 1 (Travel).

This report is intended solely for the information and use of the Board and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Timothy J. Channer CPA". The signature is fluid and cursive, with the letters "T", "J", and "C" being particularly prominent.

Assistant Deputy Auditor

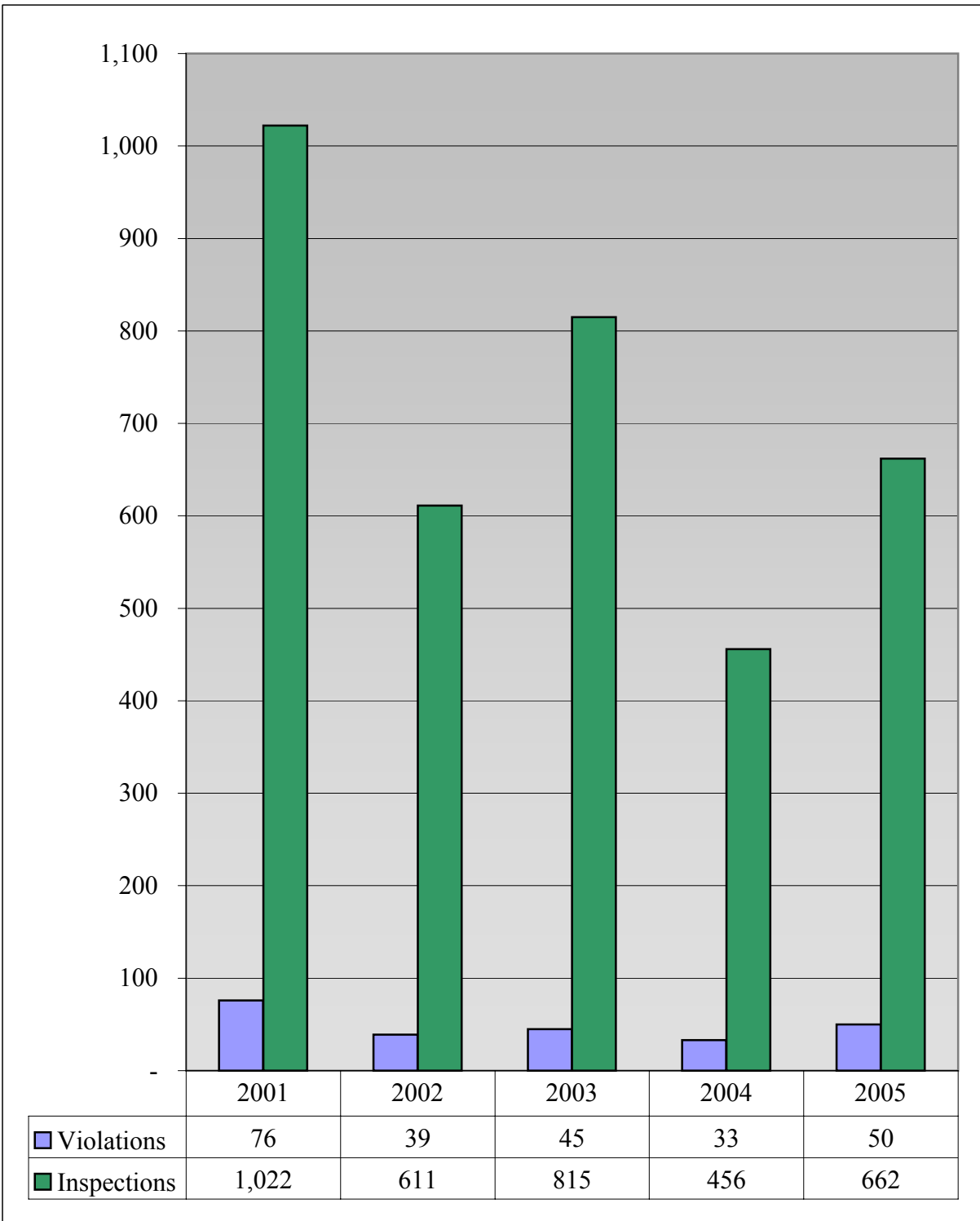
December 12, 2005

NEBRASKA BOARD OF BARBER EXAMINERS

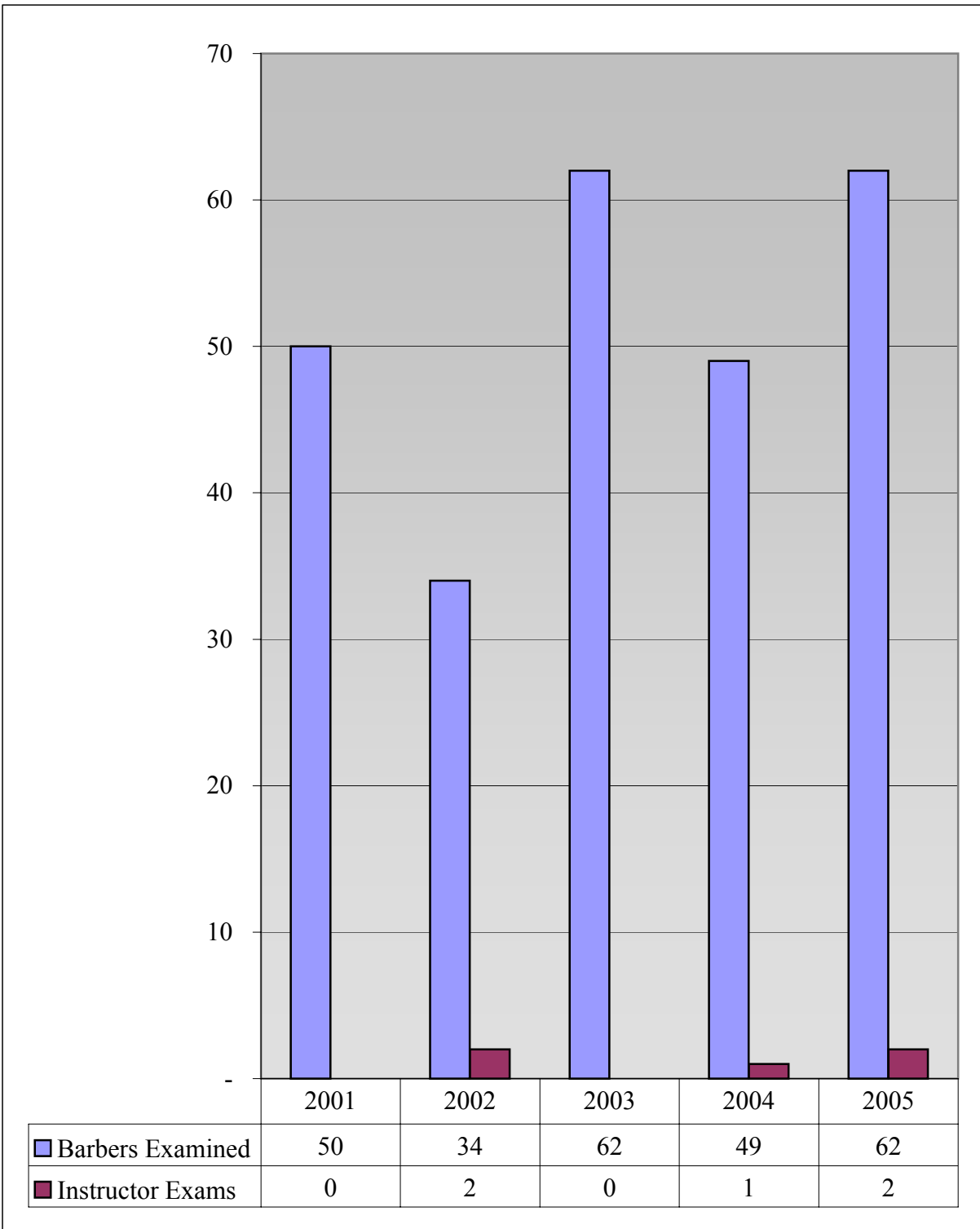
STATISTICAL SECTION

Our examination was conducted for the purpose of forming an opinion on the schedule of revenues, expenditures, and changes in fund balance. Statistical Section information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the schedule of revenues, expenditures, and changes in fund balance, and, accordingly, we express no opinion on it.

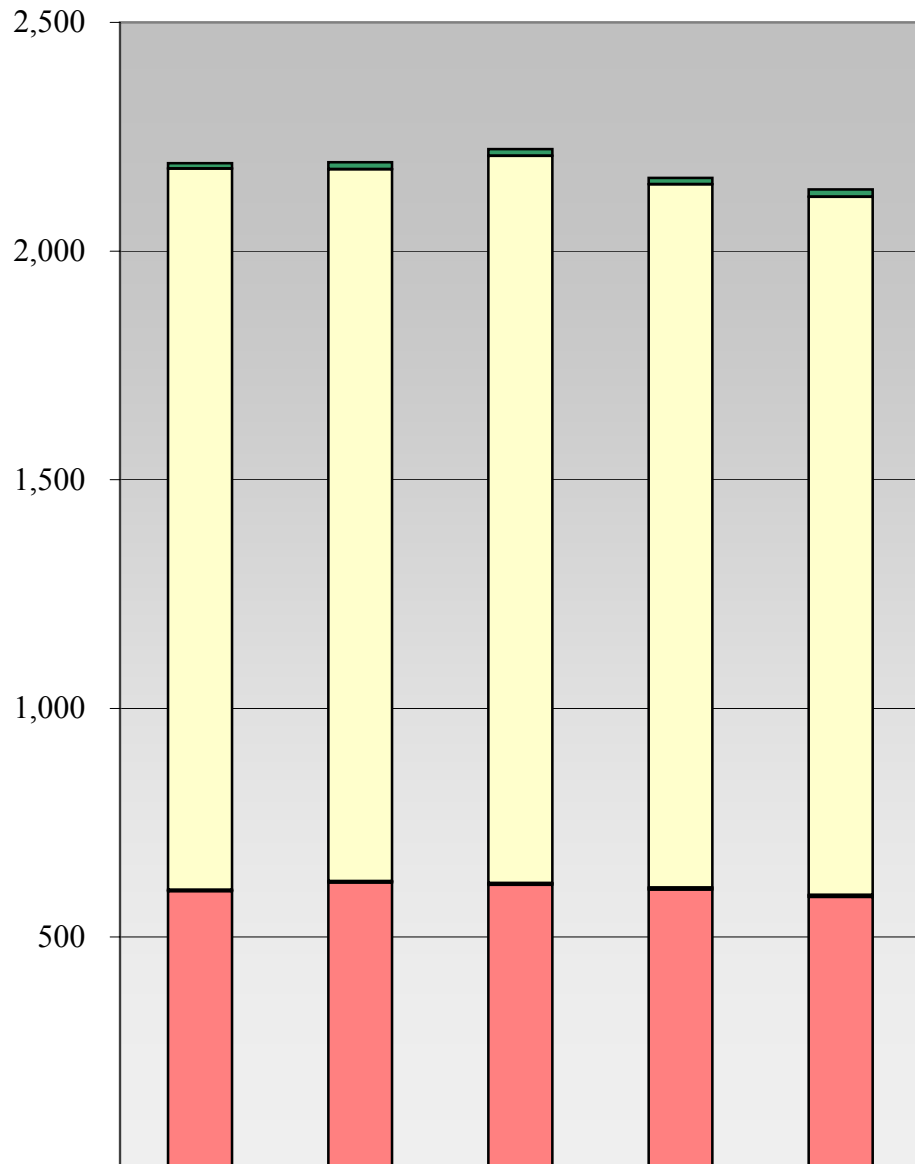
NEBRASKA BOARD OF BARBER EXAMINERS
SANITATION INSPECTIONS AND VIOLATIONS
 Fiscal Years Ended June 30, 2001 through 2005



NEBRASKA BOARD OF BARBER EXAMINERS
EXAMINATIONS ADMINISTERED BY THE BOARD
 Fiscal Years Ended June 30, 2001 through 2005



NEBRASKA BOARD OF BARBER EXAMINERS
LICENSES ISSUED BY THE BOARD
Fiscal Years Ended June 30, 2001 through 2005



	2001	2002	2003	2004	2005
Instructor License Renewals	12	15	15	14	16
Barber License Renewals	1,577	1,557	1,590	1,538	1,527
Licensed Barber School	3	3	4	4	4
Licensed Barber Shops	600	619	614	604	588